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FROM: Associate General Counsel, Litigation Division

FEDERAL COMMUNICATIONS COMMISSION

SUBJECT: U S WEST Communications, Inc. v. FCC & USA, No. 93-118 OFFICE OF THE SECRETARY  
Filing of a new Petition for Review in the United States  
Court of Appeals for the District of Columbia Circuit.

DATE: March 24, 1993

Docket No(s). CC 92-101

File No(s). Transmittal Nos. 497, 536, 246 & 1579

This is to advise you that on March 19, 1993, U.S. WEST Communications, Inc., filed with the United States Court of Appeals for the District of Columbia Circuit a:

X Section 402(a) Petition for Review  
\_\_\_ Section 402(b) Notice of Appeal

of the following FCC decision: In the Matter of Treatment of Local Exchange Carrier Tariffs Implementing Statement of Financial Accounting Standards, "Employers Accounting for Postretirement Benefits Other Than Pensions," FCC 93-47, released January 22, 1993. Petitioners seek review of the FCC's determination that SFAS-106, an accounting change for postretirement benefits other than pensions, is an exogenous cost change under the FCC's price-cap rules.

Due to a change in the Communications Act it will not be

IN THE  
UNITED STATES COURT OF APPEALS  
FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 93-1218

U S WEST COMMUNICATIONS, INC.,

Petitioner,

v.

FEDERAL COMMUNICATIONS COMMISSION and  
UNITED STATES OF AMERICA,

Respondents.

Rec'd: 3/19/93

**PETITION FOR REVIEW**

U S WEST Communications, Inc. ("USWC"),<sup>1</sup> pursuant to 47 U.S.C. Sec. 402(a), 28 U.S.C. Secs. 2342 and 2344, and F.R.A.P. Rule 15(a), hereby petitions this Court for review of the Memorandum Opinion and Order of the Federal Communications Commission ("FCC"), FCC 93-47, released January 22, 1993, and captioned In the Matter of Treatment of Local Exchange Carrier Tariffs Implementing Statement of Financial Accounting Standards, "Employers Accounting for Postretirement Benefits Other Than Pensions," US West Communications, Inc. Tariff F.C.C. Nos. 1 and 4, CC Docket No. 92-101. A copy of the Memorandum Opinion and

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<sup>1</sup>USWC was formerly known as The Mountain States Telephone and Telegraph Company, Northwestern Bell Telephone Company and Pacific Northwest Bell Telephone Company. Attached to this petition as Appendix A is USWC's Disclosure of Interests of Parties, as required by Rule 26.1 of the Federal Rules of Appellate Procedure ("F.R.A.P.") and Rule 6A of the Local Rules of this Court.

Order is attached hereto as Appendix B. Venue lies with this Court pursuant to 28 U.S.C. Sec. 2343.

The Memorandum Opinion and Order challenged herein finds USWC's tariff to increase the limits set on its rates under the FCC's price cap plan<sup>2</sup> -- in order to recognize accounting changes for postretirement employee benefits -- unjustified and unlawful. USWC was directed to refund, with interest, all new or increased charges collected under its tariff within 30 days of release of the Memorandum Opinion and Order.

USWC requests that the Court review the Memorandum Opinion and Order and set it aside as arbitrary, capricious, contrary to the Communications Act of 1934, and otherwise contrary to law.

Respectfully submitted,

U S WEST Communications, Inc.

Of Counsel:

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Its Attorneys

March 19, 1993

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<sup>2</sup>Price caps are an alternative system of regulation to rate of return. In a price cap system, the regulated entity sets its rates for services below a ceiling previously approved by a